



Mrs Carolyn Harkness  
[REDACTED]  
[REDACTED]

Our reference: MEI/TOW/6200738  
Receipt Number:  
Contact officer: [REDACTED]  
Telephone: [REDACTED]  
Facsimile: [REDACTED]  
Your reference:

21 April 2009

Dear Mrs Harkness

**Request for advice  
For your information**

**Subject:** Education Tax Refund

We refer to your request for advice dated 13 February 2009 and apologise for our delay in responding.

For the purposes of the Education Tax Refund (ETR), in order to meet the schooling requirement a child must be registered or enrolled in a primary or secondary school course provided at an educational institution such as a school or TAFE.

Australia's States and Territories have differing ages and grades for primary and secondary schooling. As such this has not been defined for the ETR.

A pre-primary class will be a primary school course where the course is:

- delivered in accordance with a primary curriculum recognised by the Education Department of the State or Territory, and
- delivered by a school that is recognised as a primary school under the law of the State or Territory.

Therefore, where a primary school is operating a pre-primary class following an approved curriculum, the attending children will be primary school students for the purposes of the ETR.

Affected parents will need to confirm with their school, that any pre-primary class is administered under the primary course of study for that State or Territory.

**This advice provides you with the following level of protection:**

The following statement has been inserted for your information only. It explains the level of protection offered by general advice provided by the Tax Office, such as the advice provided above.

## Interest and penalty protection

You can rely on this advice to provide you with protection from interest and penalties in the way explained below.

If the advice turns out to be incorrect and you underpay your tax as a result, you will not have to pay a penalty. Nor will you have to pay interest on the underpayment provided you reasonably relied on the advice in good faith. However, even if you don't have to pay a penalty or interest, you will have to pay the correct amount of tax.

## More information

If you have any questions or need to discuss any aspect of your case, please phone:

- [REDACTED], or
- for the cost of a local call, 13 28 69 between 8:00am and 5:00pm and ask for [REDACTED]

Please have your case number 6200738 ready so we can quickly access your case details.

Yours sincerely

Erin Holland  
Deputy Commissioner of Taxation

Per   
[REDACTED]

If you have questions or queries about the ETR consult the frequently asked questions and examples for more detailed information or phone 13 28 61.